



Community-Based Energy Development Project Application

• Read instructions on reverse side

Page 1

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold, or have you previously held, a Nebraska Identification Number?

☐ YES ☐ NO If Yes, give number _____

2 Federal Employer Identification or Social Security Number

3 County of Business Location in Nebraska

NAME AND LOCATION ADDRESS OF PROJECT DEVELOPER	NAME AND MAILING ADDRESS OF PROJECT DEVELOPER
Name Doing Business As (dba)	Name
Legal Name	
Street Address (Do Not Use P.O. Box)	Street or Other Mailing Address
City State Zip Code	City State Zip Code

• In addition to completing lines 4 through 11, you must complete the "Ownership Structure" on page 2.

4 How many turbines will the Project consist of?

☐ Only 1 or 2 turbines ☐ More than 2 turbines

5 Will at least 33% of the gross power purchase agreement payments over the life of the power purchase agreement flow to the qualified owner(s) or to the local community?.....

☐ YES ☐ NO

If Yes, attach a copy of the power purchase agreement and the Project Pro Forma.

6 What is the total percentage of ownership in this project for all of the electric suppliers listed on Page 2? _____%

7 Has each county in which the Project is located adopted a resolution of support for the Project?

☐ YES ☐ NO

If Yes, attach a copy of each resolution to this application.

8 Has the Tribal Council for a Project located within the boundaries of an Indian Reservation located in Nebraska adopted a resolution of support for the Project?

☐ YES ☐ NO

If Yes, attach a copy of the resolution to this application.

9 Has the Project been approved by the Nebraska Power Review Board in accordance with Chapter 70, article 10?

☐ YES ☐ NO

10 Has the Project received certification as a qualifying facility in accordance with the federal Public Utility Regulatory Policies Act of 1978, 16 U.S.C. 2601 et seq., with written notice of the certification provided to the Nebraska Power Review Board?.....

☐ YES ☐ NO

11 Are there any property owners on whose property a wind turbine is located that is not listed as a qualified owner?.....

☐ YES ☐ NO

If Yes, attach a copy of the letter that was sent to each property owner setting forth their investment opportunity in the Project?

12 Person to contact regarding this application:

Name	Title	Daytime Telephone Number
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Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign
here

Signature of Owner(s), Partner, Member, Corporate Officer, or
Person Authorized by Attached Power of Attorney

Title

Date

Telephone Number

MAIL THIS APPLICATION TO: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903

Visit our Web site: www.revenue.ne.gov, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

INSTRUCTIONS

WHO MUST FILE. The project developer must file this application, respond to all of the questions, complete the Ownership Structure on Page 2, and attach all of the other requested information.

WHERE TO FILE. The completed application must be filed with the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, NE 68509-4818.

SALES AND USE TAX CERTIFICATE OF EXEMPTION. The sales and use tax exemption for personal property purchased or leased and used in a Community-Based Energy Development Project is conditioned upon the filing and approval of this application. Upon approval of this application, the

department will issue to the applicant a sales and use tax certificate of exemption. The certificate of exemption can be used by the applicant and all contractors to purchase qualified materials for use in the Community-Based Energy Development Project exempt from tax. [See Revenue Ruling 01-08-1.](#)

CHANGES IN OWNERSHIP STRUCTURE. If there is any change in the ownership structure after the Department's approval of this application, including a change of an equity partner(s), a new application must be submitted to the Department. If the new application is not approved, all purchases of materials subsequent to the change in the ownership structure are taxable.

As part of the Community-Based Energy Development Project Application, it is necessary that the project developer identify each qualified owner and equity partner.

- If the project will have more than 2 turbines, you must provide each qualified owner's percentage of ownership in the project.
- If the project will have 1 or 2 turbines, you are only required to provide each electric supplier's percentage of ownership in the project.

- Complete the following information for each qualified owner or equity partner (attach additional sheet if necessary):

<p>Name _____</p> <p>Street Address (Do Not Use P.O. Box) _____</p> <p>City _____ State _____ Zip Code _____</p>	<p>TYPE OF ENTITY.</p> <p><input type="checkbox"/> Nebraska Resident and owns _____ percent of the Project.</p> <p><input type="checkbox"/> Equity Partner</p> <p><input type="checkbox"/> Nebraska LLC and All Members are Nebraska Residents. What percent of the project is owned by the LLC? _____% Provide the name and address of each member and the member's percentage of ownership in the LLC.</p> <p><input type="checkbox"/> Nebraska Nonprofit Corporation and owns _____ percent of the Project.</p> <p><input type="checkbox"/> Tribal Council and owns _____ percent of the Project.</p> <p><input type="checkbox"/> Electric Supplier and owns _____ percent of the Project.</p>
<p>Name _____</p> <p>Street Address (Do Not Use P.O. Box) _____</p> <p>City _____ State _____ Zip Code _____</p>	<p><input type="checkbox"/> Nebraska Resident and owns _____ percent of the Project.</p> <p><input type="checkbox"/> Equity Partner</p> <p><input type="checkbox"/> Nebraska LLC and All Members are Nebraska Residents. What percent of the project is owned by the LLC? _____% Provide the name and address of each member and the member's percentage of ownership in the LLC.</p> <p><input type="checkbox"/> Nebraska Nonprofit Corporation and owns _____ percent of the Project.</p> <p><input type="checkbox"/> Tribal Council and owns _____ percent of the Project.</p> <p><input type="checkbox"/> Electric Supplier and owns _____ percent of the Project.</p>
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